

Appendix



1998–99 Annual Report

History

Organization Chart

Board Publications

Statistical Tables

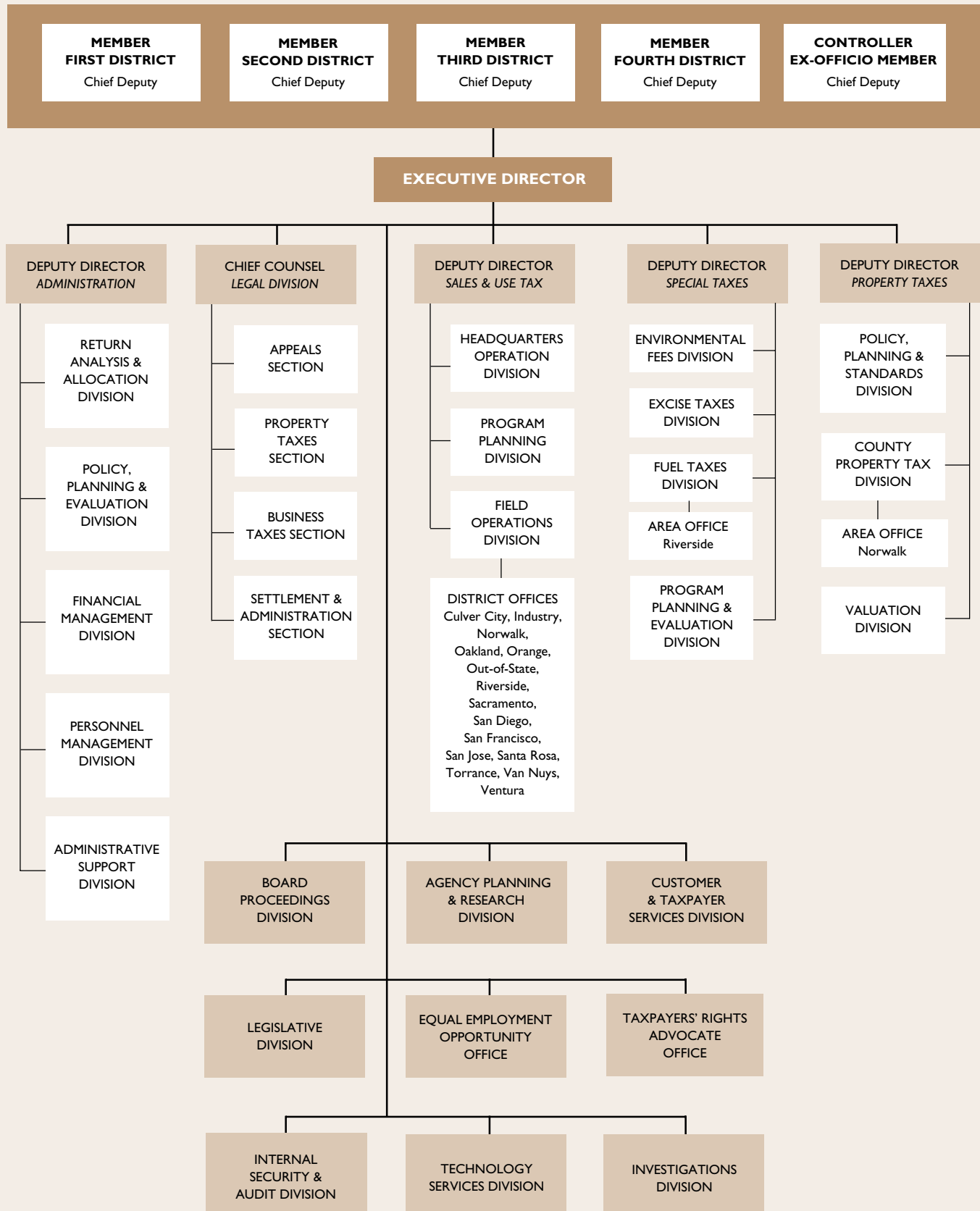
History of the State Board of Equalization and Board-Administered Taxes

1870	Legislature created State Board of Equalization, consisting of the state controller and two gubernatorial appointees, to deal with property assessment abuses among counties.	1955	Board-administered local sales and use taxes program initiated. All state cities and counties included by 1962.
1879	State Board of Equalization established under the state Constitution to regulate county assessment practices, equalize county assessment ratios, and assess properties of interconnected railroads. Board consisted of four members elected by district and the state controller.*	1959	Cigarette tax enacted.
1911	Constitutional amendment provided for Board assessment of corporation franchise taxes, bank share tax, gross receipts taxes on public service corporations (utilities), and insurance taxes.	1961	Itinerant Merchants law repealed.
1923	Motor vehicle fuel (gasoline) tax enacted.	1963	Subscription television tax enacted.
1929	Bank and corporation franchise tax enacted. Board would no longer assess the taxes but was designated as the administrative appellate agency.	1964	Subscription television tax repealed by initiative.
1933	Retail sales tax, motor vehicle transportation license tax, and alcoholic beverage tax enacted. Riley-Stewart Plan enacted assessment of designated public utility properties for local tax purposes.	1966	Property Tax Assessment Reform Law enacted. Mandated certification and training of appraisers, surveys of county assessors' offices, and development of property tax rules and regulations. Added an appeal procedure at the staff level to the sample property appraisal process.
1935	Use tax enacted to provide further revenue and protect California retailers from tax-free competition from out-of-state sellers. Personal income tax enacted with the Board as the administrative appellate agency.	1967	Legislation increased the cigarette tax and provided that thirty percent of the receipts be distributed to cities and counties based on local sales tax allocations.
1937	Use fuel tax on diesel fuel enacted as a supplement to the gasoline tax. Private railroad car tax enacted.	1969	Aircraft jet fuel tax enacted.
1951	Administration of Itinerant Merchants Act transferred by legislation from the Public Utilities Commission to the Board. This law imposed an annual fee on those who hauled produce across county lines.	1970	State-administered transit district sales tax program enacted — Bay Area Rapid Transit District and Southern California Rapid Transit District.
1955	Constitutional Amendment transferred licensing and control of alcoholic beverages from the Board to a new Alcoholic Beverage Control Department and the appellate function to the Alcoholic Beverage Control Appeals Board. The Board retained taxing functions.	1973	Motor vehicle transportation license tax repealed.
		1974	Waxman-Dymally Campaign Disclosure Legislation enacted — provided for audit of campaign statements. Terminated late in 1975 with passage of Proposition 9, Political Reform Act, in November 1974.
		1975	Electrical energy surcharge enacted.
		1976	Timber yield tax and Emergency Telephone Users Surcharge Law enacted.
		1977	Litter Control, Recycling, and Resource Recovery Assessment Act enacted.
		1978	Proposition 13 enacted. Proposition 8 amended Article XIII A to allow reduction of the full cash value base of real property to reflect substantial damage, destruction, or other factors that cause the value to decline.
		1979	Litter Control, Recycling, and Resources Recovery Act amended, ending the assessment and allocating funding from the state's general fund.

*The Board in its present form was established by article XIII, section 9 of the Constitution of 1879. "As originally ratified, (it) provided that the board should consist of one member from each congressional district in the State, to be elected by the qualified electors of their respective districts at the general election to be held in 1879, whose term of office, after those first elected, should be four years, and that the Controller should be ex officio a member of the board." — *California Blue Book or State Roster* - 1909

- 1982 Administration of two hazardous substances taxes assigned to the Board by legislation. Both are imposed on persons who generate hazardous waste and dispose of it in California.
- 1984 The Moore Universal Telephone Service Act imposed a tax on certain intrastate telecommunications to subsidize basic telephone service for those who cannot afford it. The Public Utilities Commission determined tax rates, eligibility, and service systems while the Board collected the tax.
- 1987 The Moore Universal Telephone Service Act repealed and reenacted; administration transferred to the Public Utilities Commission.
- 1988 Passage of Proposition 99 in November increased the tax on cigarettes and created a tobacco products tax.
- 1989 Underground storage tank maintenance fee created.
- 1990 Motor vehicle fuel license tax increased five cents per gallon in August due to passage of Proposition 111 in June. Annual hazardous substance tax expired December 31.
- 1991 New environmental fees created: tire recycling; oil spill response, prevention, and maintenance; and oil spill prevention and administration. Sales tax exemption related to certain food products repealed in July 1991, resulting in so-called "Snack Foods" tax. Also repealed were exemptions applicable to bottled water and newspapers and periodicals.
- 1992 California Oil Recycling Enhancement Act enacted. "Snack Tax" and tax on certain periodical subscriptions overturned by voters. Collections ended in February for San Diego County Regional Justice Facility Tax. Monterey County Public Repair and Improvement Authority tax found unconstitutional in September; collections ended September 30.
- 1993 Childhood lead poisoning prevention fee and hazardous spill prevention fee took effect. Voters approved a constitutional amendment making permanent an additional sales and use tax to fund local public safety programs.
- 1994 San Diego County Regional Justice Facility Tax and Monterey Public Repair and Improvement Authority Tax refund programs began. San Diego County sales and use tax rollback/credit program began.
- 1995 Diesel Fuel Tax Law became operative July 1. Use Fuel Tax Law modified to delete diesel fuel. Propane safety inspection and enforcement surcharge took effect. Monterey County sales and use tax rollback/credit programs began. Santa Clara County Traffic Authority Tax expired March 31. New Santa Clara County Local Transportation Authority found unconstitutional prior to implementation. Hazardous spill prevention fee expired at end of year.
- 1996 California implemented International Fuel Tax Agreement. Fresno Metropolitan Projects Authority Tax declared unconstitutional; direct refund program began. Sales and use tax rate rollbacks ended in San Diego and Monterey counties. Legislation modified method of allocating local tax on automobile leases.
- 1997 Fresno Metropolitan Projects Authority Tax refund program ended March 31; California Supreme Court upheld childhood lead poisoning prevention fee; Santa Cruz County Library Tax and Santa Clara County Transactions and Use Tax went into effect April 1; Santa Cruz County Earthquake Recovery Bond Tax, Tulare County Transactions and Use Tax, and San Benito County General Fund Augmentation expired; propane safety inspection and enforcement surcharge transferred to Public Utilities Commission January 1; oil recycling fee transferred to Integrated Waste Management Board July 1.
- 1998 Napa County Flood Protection Authority Tax went into effect on July 1; Solano County Public Library District Tax, Nevada County Public Library District Tax, and Town of Truckee Road Maintenance District went into effect on October 1. San Benito County Council of Governments tax expired December 31. Legislation authorized counties to levy transactions and use taxes for local library programs; extended the sunset date of the tire recycling fee; and changed local sales tax allocation methods for pooled revenues and sales of jet fuel. Proposition 10 enacted.
- 1999 Proposition 10, which imposed new cigarette and tobacco products taxes, went into effect January 1. City of Placerville Public Safety Tax and Fresno County Public Library Tax went into effect April 1.

State Board of Equalization—January 2000



Publications of the Board of Equalization

Publications Available Free of Charge

General

- no. 21 State Board of Equalization
- no. 28 Business and Property Tax Information for City and County Officials
- no. 41 Taxes and Fees Administered by the Board of Equalization
- no. 51 Guide to Board of Equalization Services¹
- no. 58A How to Inspect and Correct Your Records
- no. 70 The California Taxpayers' Bill of Rights¹
- no. 72 Summary of Constitutional and Statutory Authorities

Audits and Appeals

- no. 17 Appeals Procedures: Sales and Use Taxes and Special Taxes
- no. 30 Residential Property Assessment Appeals
- no. 53 Guide to the Managed Audit Program
- no. 76 Audits²
- no. 81 Franchise and Personal Income Tax Appeals

Property Taxes

- no. 8 Private Railroad Car Tax Law
- no. 29 California Property Tax: An Overview
- no. 43 Timber Yield Tax Law
- no. 86 California Timber Yield Tax
- no. 87 Guide to the California Timber Yield Tax
- no. 48 Property Tax Exemptions for Religious Organizations
- no. 78 Certification Program for Property Tax Appraisers
- Instructions for Reporting State-Assessed Property:...
- no. 67GE Gas & Electric Companies
- no. 67PL Intercounty Pipelines and Watercourses
- no. 67LE Telephone Companies—Local Exchange Carriers
- no. 67RC Telephone Companies—Radio Common Carriers
- no. 67RF Railcar Maintenance Facilities
- no. 67RR Railroad Companies
- no. 67TC Telecommunications Carriers
- no. 67TR Telecommunications Resellers
- no. 67WT Wireless Carriers

Sales and Use Taxes

- no. 1 Sales and Use Tax Law
- no. 2 Uniform Local Sales & Use Tax Law and Transactions & Use Tax Law
- no. 26 Tax Information Bulletin Index

- no. 71 California City and County Sales & Use Tax Rates
- no. 73 Your California Seller's Permit¹
- no. 74 Closing Out Your Seller's Permit³
- no. 107 Do You Need a California Seller's Permit?
- no. 75 Interest and Penalty Payments
- no. 80 Electronic Funds Transfer Program: Information Guide
- no. 80A ACH Credit Information
- no. 80B ACH Debit Information
- no. 44 Tax Tips for District Taxes
- no. 105 District Taxes and Delivered Sales
- no. 46 Tax Tips for Leasing of Tangible Personal Property in California
- no. 61 Sales and Use Taxes: Exemptions and Exclusions
- no. 52 Vehicles and Vessels: How to Request an Exemption from California Use Tax
- no. 79 Documented Vessels and California Tax
- no. 79A Aircraft and California Tax
- no. 82 Prepaid Sales Tax on Sales of Fuel
- no. 100 Shipping and Delivery Charges
- no. 101 Sales Delivered Outside California
- no. 102 Sales to the US Government
- no. 42 Resale Certificate Tips
- no. 103 Sales for Resale
- no. 104 Sales to Residents of Other Countries
- no. 106 Gift Wrapping Charges
- no. 109 Are Your Internet Sales Taxable?
- no. 111 Operators of Swap Meets, Flea Markets, and Special Events

Tax Tip Publications for Specific Industries

- no. 9 Tax Tips for Construction and Building Contractors
- no. 18 Tax Tips for Nonprofit Organizations
- no. 22 Tax Tips for the Dining and Beverage Industry⁴
- no. 24 Tax Tips for Liquor Stores²
- no. 25 Tax Tips for Auto Repair Garages and Service Stations³
- no. 27 Tax Tips for Drug Stores
- no. 31 Tax Tips for Grocery Stores¹
- no. 32 Tax Tips for Sales to Purchasers from Mexico (Sales for Resale and Sales for Export)³
- no. 34 Tax Tips for Motor Vehicle Dealers (New & Used)
- no. 35 Tax Tips for Interior Designers and Decorators
- no. 36 Tax Tips for Veterinarians
- no. 37 Tax Tips for the Graphic Arts Industry

¹ Available in Spanish (#-S); Chinese (#-C); Korean (#-K); and Vietnamese (#-V)

² Available in Korean (76K, 24K)

³ Available in Spanish (74S, 32S, 25S).

⁴ Available in Spanish (22S) and Korean (22V)

Publications Available Free of Charge

Tax Tip Publications for Specific Industries (Continued)

- no. 38 Tax Tips for Advertising Agencies
- no. 40 Tax Tips for the Watercraft Industry
- no. 45 Tax Tips for Hospitals
- no. 47 Tax Tips for Mobilehomes and Factory-Built Housing
- no. 62 Tax Tips for Locksmiths
- no. 64 Tax Tips for Jewelry Stores
- no. 66 Tax Tips for Retail Feed and Farm Supply Stores
- no. 68 Tax Tips for Photographers, Photo Finishers, and Film Processing Laboratories

Special Taxes

Fuel Taxes

- no. 3 Use Fuel Tax Law
- no. 12 California Use Fuel Tax: A Guide for Vendors and Users
- no. 84 Use Fuel Permit Requirements
- no. 6 Motor Vehicle Fuel License Tax Law
- no. 14 Motor Vehicle Fuel License Tax Regulations
- no. 19 Diesel Fuel Tax Law
- no. 50 Guide to the International Fuel Tax Agreement¹
- no. 50A Introduction to the International Fuel Tax Agreement¹
- no. 49 Underground Storage Tank Maintenance Fee Law
- no. 88 Underground Storage Tank Fee
- no. 59 Local Motor Vehicle Fuel Taxation Law

Excise Taxes

- no. 4 California Cigarette and Tobacco Products Tax Law
- no. 15 Cigarette and Tobacco Products Tax Regulations
- no. 93 Cigarette and Tobacco Products Tax
- no. 5 Alcoholic Beverage Tax Law
- no. 16 Alcoholic Beverage Tax Regulations and Instructions
- no. 92 Alcoholic Beverage Tax
- no. 7 Tax on Insurers Law
- no. 10 Energy Resources Surcharge Law
- no. 11 Energy Resources Surcharge Regulations
- no. 20 California Emergency Telephone Users Surcharge Law
- no. 39 Emergency Telephone Users Surcharge Regulations
- no. 69 California Integrated Waste Management Fee Law
- no. 83 Tire Recycling Fee Law
- no. 91 Tire Recycling Fee

Environmental Fees

- no. 60 Hazardous Substances Tax Law
- no. 90 Environmental Fee

Individual Copies Available Free of Charge

Property Tax Rules
Sales and Use Tax Regulations
Uniform Local Sales and Use Tax Regulations
Transactions (Sales) and Use Tax Regulations
Motor Vehicle Fuel License Tax Regulations
Use Fuel Tax Regulations
Alcoholic Beverage Tax Regulations
Cigarette and Tobacco Products Tax Regulations
Energy Resources Surcharge Regulations
Emergency Telephone Users Surcharge Regulations
Hearing Procedures of the State Board of Equalization ("Rules of Practice")
State of California Sales Tax Reimbursement Schedules
Annual Calendar of Board Meetings
Annual Report of the State Board of Equalization
Taxpayers' Rights Advocate Annual Reports
State Assessee Newsletter (published annually)
Taxable Sales in California (published five times a year)
Tax Information Bulletin (published quarterly)
Environmental Fees Newsletter (published semiannually)
Fuel Taxes Newsletter (published semiannually)

Publications Available at Cost

Business Taxes Law Guide (print or CD-ROM)
Property Taxes Law Guide (print or CD-ROM)
Business Taxes Audit Manual
Compliance Policy and Procedures Manual
Assessors Handbook

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From voice phone: 800-735-2922

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Internet: www.boe.ca.gov

Certain publications are available on the Board's home page on the Internet's World Wide Web. You may also download order forms for publications and regulations.

¹ Available in Spanish (50S, 50A-S).